

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 57

Introduced by Louden, 49; Carlson, 38; Christensen, 44; Fischer, 43; Harms, 48; Heidemann, 1; Stuthman, 22; Sullivan, 41; Wallman, 30.

Read first time January 8, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-2708.01, Reissue Revised Statutes of Nebraska,
3 and section 77-2704.36, Revised Statutes Cumulative
4 Supplement, 2008; to exempt repairs and parts for
5 agricultural machinery or equipment from sales and use
6 tax; to harmonize provisions; to provide an operative
7 date; and to repeal the original sections.

8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2704.36, Revised Statutes
2 Cumulative Supplement, 2008, is amended to read:

3 77-2704.36 (1) Sales and use tax shall not be imposed on
4 the gross receipts from the sale, lease, or rental of depreciable
5 agricultural machinery and equipment purchased, leased, or rented
6 on or after January 1, 1993, for use in commercial agriculture.

7 (2) Sales and use tax shall not be imposed on the
8 gross receipts from the sale of repairs or parts for agricultural
9 machinery or equipment used in commercial agriculture.

10 Sec. 2. Section 77-2708.01, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 77-2708.01 (1) Any purchaser of depreciable repairs or
13 parts for agricultural machinery or equipment used in commercial
14 agriculture may apply for a refund of all of the Nebraska sales or
15 use taxes and all of the local option sales or use taxes paid on
16 the repairs or parts, except that on and after October 1, 2009,
17 there shall be no refund of sales and use taxes for repairs or
18 parts not subject to tax under section 77-2704.36.

19 (2) The purchaser shall file a claim within three years
20 after the date of purchase with the Tax Commissioner pursuant to
21 section 77-2708. The information provided on a tax refund claim
22 allowed under this section may be disclosed to any other tax
23 official of this state.

24 Sec. 3. This act becomes operative on October 1, 2009.

25 Sec. 4. Original section 77-2708.01, Reissue Revised

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- 1 Statutes of Nebraska, and section 77-2704.36, Revised Statutes
- 2 Cumulative Supplement, 2008, are repealed.